

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	154,550	154,550	154,550	133,919	134,812	-	-
Service charges	-	-	-	410,702	410,702	410,702	432,244	529,617	-	-
Investment revenue	-	-	-	6,000	6,000	6,000	7,026	840	-	-
Transfers recognised - operational	-	-	-	125,795	125,795	125,795	124,847	164,742	-	-
Other own revenue	-	-	-	81,718	81,718	81,718	52,084	115,864	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	778,765	778,765	778,765	750,121	945,875	-	-
Employee costs	-	-	-	290,013	290,013	290,013	228,291	300,378	-	-
Remuneration of councillors	-	-	-	12,630	12,630	12,630	10,106	15,541	-	-
Depreciation & asset impairment	-	-	-	64,758	64,758	64,758	16,873	70,445	-	-
Finance charges	-	-	-	1,150	1,150	1,150	9,373	-	-	-
Materials and bulk purchases	-	-	-	210,832	210,832	210,832	246,228	326,047	-	-
Transfers and grants	-	-	-	378	378	378	42,635	50,246	-	-
Other expenditure	-	-	-	226,012	226,012	226,012	165,407	183,219	-	-
Total Expenditure	-	-	-	805,772	805,772	805,772	718,913	945,875	-	-
Surplus/(Deficit)	-	-	-	(27,008)	(27,008)	(27,008)	31,208	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	27,224	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	108,670	108,670	108,670	60,229	130,230	116,419	130,148
Transfers recognised - capital	-	-	-	88,069	88,069	88,069	54,954	95,807	85,538	113,670
Public contributions & donations	-	-	-	4,390	4,390	4,390	26	15,505	12,200	-
Borrowing	-	-	-	-	-	-	126	-	-	-
Internally generated funds	-	-	-	16,212	16,212	16,212	5,526	18,918	18,681	16,477
Total sources of capital funds	-	-	-	108,670	108,670	108,670	60,631	130,230	116,419	130,148
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	180,456	133,835	128,457
Total non current assets	-	-	-	-	-	-	-	989,668	989,668	1,059,262
Total current liabilities	-	-	-	-	-	-	-	165,799	185,799	190,799
Total non current liabilities	-	-	-	-	-	-	-	154,286	149,286	152,429
Community wealth/Equity	-	-	-	-	-	-	-	746,216	744,084	843,983
<u>Cash flows</u>										
Net cash from (used) operating	64,904	35,300	(925)	11,222	11,222	11,222	(407)	47,021	-	-
Net cash from (used) investing	(60,653)	(11,554)	16,037	(36,462)	(36,462)	(36,462)	(24,675)	890	-	-
Net cash from (used) financing	(4,120)	(24,467)	(4,807)	467	467	467	(268)	-	-	-
Cash/cash equivalents at the year end	2,505	1,784	12,571	(14,465)	(14,465)	(14,465)	(15,043)	47,911	47,911	47,911
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	189,550	189,550	189,550
Application of cash and investments	80,477	88,102	79,819	85,296	85,296	85,296				

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	154,550	154,550	154,550	133,919	134,812	-	-
Service charges	-	-	-	410,702	410,702	410,702	432,244	529,617	-	-
Investment revenue	-	-	-	6,000	6,000	6,000	7,026	840	-	-
Transfers recognised - operational	-	-	-	125,795	125,795	125,795	124,847	164,742	-	-
Other own revenue	-	-	-	81,718	81,718	81,718	52,084	115,864	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	778,765	778,765	778,765	750,121	945,875	-	-
Employee costs	-	-	-	290,013	290,013	290,013	228,291	300,378	-	-
Remuneration of councillors	-	-	-	12,630	12,630	12,630	10,106	15,541	-	-
Depreciation & asset impairment	-	-	-	64,758	64,758	64,758	16,873	70,445	-	-
Finance charges	-	-	-	1,150	1,150	1,150	9,373	-	-	-
Materials and bulk purchases	-	-	-	210,832	210,832	210,832	246,228	326,047	-	-
Transfers and grants	-	-	-	378	378	378	42,635	50,246	-	-
Other expenditure	-	-	-	226,012	226,012	226,012	165,407	183,219	-	-
Total Expenditure	-	-	-	805,772	805,772	805,772	718,913	945,875	-	-
Surplus/(Deficit)	-	-	-	(27,008)	(27,008)	(27,008)	31,208	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	27,224	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	108,670	108,670	108,670	60,229	130,230	116,419	130,148
Transfers recognised - capital	-	-	-	88,069	88,069	88,069	54,954	95,807	85,538	113,670
Public contributions & donations	-	-	-	4,390	4,390	4,390	26	15,505	12,200	-
Borrowing	-	-	-	-	-	-	126	-	-	-
Internally generated funds	-	-	-	16,212	16,212	16,212	5,526	18,918	18,681	16,477
Total sources of capital funds	-	-	-	108,670	108,670	108,670	60,631	130,230	116,419	130,148
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	180,456	133,835	128,457
Total non current assets	-	-	-	-	-	-	-	989,668	989,668	1,059,262
Total current liabilities	-	-	-	-	-	-	-	165,799	185,799	190,799
Total non current liabilities	-	-	-	-	-	-	-	154,286	149,286	152,429
Community wealth/Equity	-	-	-	-	-	-	-	746,216	744,084	843,983
<u>Cash flows</u>										
Net cash from (used) operating	64,904	35,300	(925)	11,222	11,222	11,222	(407)	47,021	-	-
Net cash from (used) investing	(60,653)	(11,554)	16,037	(36,462)	(36,462)	(36,462)	(24,675)	890	-	-
Net cash from (used) financing	(4,120)	(24,467)	(4,807)	467	467	467	(268)	-	-	-
Cash/cash equivalents at the year end	2,505	1,784	12,571	(14,465)	(14,465)	(14,465)	(15,043)	47,911	47,911	47,911
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	189,550	189,550	189,550
Application of cash and investments	80,477	88,102	79,819	85,296	85,296	85,296	85,296	161,062	188,256	198,842
Balance - surplus (shortfall)	(80,477)	(88,102)	(79,819)	(85,296)	(85,296)	(85,296)	(85,296)	28,488	1,295	(9,292)
<u>Asset management</u>										
Asset register summary (WDV)	-	-	-	108,670	108,670	108,670	60,229	11,780,630	116,419	130,148
Depreciation & asset impairment	-	-	-	64,758	64,758	64,758	16,873	70,445	-	-
Renewal of Existing Assets	-	-	-	-	-	-	11,946	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Govan Mbeki(MP307) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	326,717	326,717	326,717	365,633	-	-
Executive & Council					57	57	57	51		
Budget & Treasury Office					323,612	323,612	323,612	355,550		
Corporate Services					3,047	3,047	3,047	10,032		
<i>Community and Public Safety</i>		-	-	-	36,070	36,070	36,070	25,113	-	-
Community & Social Services					4,017	4,017	4,017	1,864		
Sport And Recreation					429	429	429	1,163		
Public Safety					22,289	22,289	22,289	14,711		
Housing					1,608	1,608	1,608	1,669		
Health					7,727	7,727	7,727	5,706		
<i>Economic and Environmental Services</i>		-	-	-	4,272	4,272	4,272	5,355	-	-
Planning and Development					4,029	4,029	4,029	5,345		
Road Transport								5		
Environmental Protection					243	243	243	5		
<i>Trading Services</i>		-	-	-	411,706	411,706	411,706	549,774	-	-
Electricity					239,959	239,959	239,959	293,848		
Water					107,449	107,449	107,449	158,898		
Waste Water Management					44,255	44,255	44,255	48,267		
Waste Management					20,044	20,044	20,044	48,761		
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	778,765	778,765	778,765	945,875	-	-
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	137,782	137,782	137,782	197,789	-	-
Executive & Council					32,015	32,015	32,015	44,559		
Budget & Treasury Office					78,375	78,375	78,375	110,529		
Corporate Services					27,391	27,391	27,391	42,701		
<i>Community and Public Safety</i>		-	-	-	129,323	129,323	129,323	169,336	-	-
Community & Social Services					27,985	27,985	27,985	31,031		
Sport And Recreation					17,175	17,175	17,175	15,796		
Public Safety					54,925	54,925	54,925	88,662		
Housing					13,595	13,595	13,595	13,870		
Health					15,644	15,644	15,644	19,977		
<i>Economic and Environmental Services</i>		-	-	-	68,332	68,332	68,332	75,776	-	-
Planning and Development					25,121	25,121	25,121	33,215		
Road Transport					37,310	37,310	37,310	36,036		
Environmental Protection					5,901	5,901	5,901	6,525		
<i>Trading Services</i>		-	-	-	470,336	470,336	470,336	502,975	-	-
Electricity					237,432	237,432	237,432	280,997		
Water					136,174	136,174	136,174	123,399		
Waste Water Management					55,359	55,359	55,359	55,250		
Waste Management					41,370	41,370	41,370	43,328		
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	-	805,772	805,772	805,772	945,875	-	-
Surplus/(Deficit) for the year		-	-	-	(27,008)	(27,008)	(27,008)	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Govan Mbeki(MP307) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Municipality of Govan Mbeki (m 307) - Table A4 Budgetary Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	154,550	154,550	154,550	133,919	134,812	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	233,341	233,341	233,341	230,593	274,123	-	-
Service charges - water revenue		-	-	-	107,449	107,449	107,449	122,863	157,148	-	-
Service charges - sanitation revenue	2	-	-	-	44,255	44,255	44,255	40,310	48,267	-	-
Service charges - refuse revenue	2	-	-	-	20,044	20,044	20,044	34,885	48,761	-	-
Service charges - other		-	-	-	5,613	5,613	5,613	3,594	1,319	-	-
Rental of facilities and equipment		-	-	-	3,530	3,530	3,530	4,352	5,256	-	-
Interest earned - external investments		-	-	-	6,000	6,000	6,000	7,026	840	-	-
Interest earned - outstanding debtors		-	-	-	42,729	42,729	42,729	25,325	36,462	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	4,300	4,300	4,300	2,928	2,345	-	-
Licences and permits		-	-	-	11,098	11,098	11,098	507	12,345	-	-
Agency services		-	-	-	7,109	7,109	7,109	6,359	-	-	-
Transfers recognised - operational		-	-	-	125,795	125,795	125,795	124,847	164,742	-	-
Other own revenue	2	-	-	-	9,952	9,952	9,952	9,769	43,649	-	-
Gains on disposal of PPE		-	-	-	3,000	3,000	3,000	2,846	15,807	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	778,765	778,765	778,765	750,121	945,875	-	-
Expenditure By Type											
Employee related costs	2	-	-	-	290,013	290,013	290,013	228,291	300,378	-	-
Remuneration of councillors		-	-	-	12,630	12,630	12,630	10,106	15,541	-	-
Debt impairment	3	-	-	-	30,704	30,704	30,704	17,856	20,091	-	-
Depreciation and asset impairment	2	-	-	-	64,758	64,758	64,758	16,873	70,445	-	-
Finance charges		-	-	-	1,150	1,150	1,150	9,373	-	-	-
Bulk purchases	2	-	-	-	210,832	210,832	210,832	246,228	271,037	-	-
Other Materials	8	-	-	-	-	-	-	-	55,010	-	-
Contractes services		-	-	-	562	562	562	34,544	46,077	-	-
Transfers and grants		-	-	-	378	378	378	42,635	50,246	-	-
Other expenditure	4,5	-	-	-	194,746	194,746	194,746	113,007	117,051	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	805,772	805,772	805,772	718,913	945,875	-	-
Surplus/(Deficit)											
Transfers recognised - capital	6	-	-	-	(27,008)	(27,008)	(27,008)	31,208	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	27,224	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	(27,008)	(27,008)	(27,008)	58,432	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Govan Mbeki(MP307) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	6,465	6,465	6,465	1,642	7,034	7,897	7,518
Executive & Council					715	715	715	587	981	504	104
Budget & Treasury Office					2,670	2,670	2,670	224	5,200	7,214	7,229
Corporate Services					3,080	3,080	3,080	831	853	179	185
<i>Community and Public Safety</i>		-	-	-	16,383	16,383	16,383	11,879	28,538	23,045	7,346
Community & Social Services					7,084	7,084	7,084	6,269	19,208	14,657	61
Sport And Recreation					630	630	630		1,020	214	229
Public Safety					7,991	7,991	7,991	4,570	8,230	8,102	6,978
Housing					413	413	413	153			
Health					265	265	265	886	80	73	78
<i>Economic and Environmental Services</i>		-	-	-	33,925	33,925	33,925	17,546	46,775	33,725	34,326
Planning and Development					21,191	21,191	21,191	2,711	1,285	4,647	4,707
Road Transport					12,694	12,694	12,694	8,979	45,070	29,035	29,572
Environmental Protection					40	40	40	5,856	420	43	46
<i>Trading Services</i>		-	-	-	51,898	51,898	51,898	29,163	47,883	51,752	80,958
Electricity					8,574	8,574	8,574	5,139	25,250	16,161	24,172
Water					14,212	14,212	14,212	11,925	8,950	17,254	33,890
Waste Water Management					29,111	29,111	29,111	12,099	13,683	18,338	22,896
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	108,670	108,670	108,670	60,229	130,230	116,419	130,148
Funded by:											
National Government					88,069	88,069	88,069	54,954	95,807	85,538	113,670
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	88,069	88,069	88,069	54,954	95,807	85,538	113,670
Public contributions and donations	5				4,390	4,390	4,390	26	15,505	12,200	
Borrowing	6							126			
Internally generated funds					16,212	16,212	16,212	5,526	18,918	18,681	16,477
Total Capital Funding	7	-	-	-	108,670	108,670	108,670	60,631	130,230	116,419	130,148

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Govan Mbeki(MP307) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash									13,000	13,000	13,000
Call investment deposits	1								96,692	96,692	96,692
Consumer debtors	1								23,865	(22,255)	(26,633)
Other debtors									37,898	37,898	37,898
Current portion of long-term receivables									4,000	3,500	2,500
Inventory	2								5,000	5,000	5,000
Total current assets		-	-	-	-	-	-	-	180,456	133,835	128,457
Non current assets											
Long-term receivables									25,110	25,110	25,110
Investments									90,858	90,858	90,858
Investment property											
Investment in Associate											
Property, plant and equipment	3								869,923	869,923	939,517
Agricultural											
Biological											
Intangible									3,777	3,777	3,777
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	989,668	989,668	1,059,262
TOTAL ASSETS		-	-	-	-	-	-	-	1,170,124	1,123,503	1,187,719
LIABILITIES											
Current liabilities											
Bank overdraft	1								11,000	11,000	11,000
Borrowing	4								30,000	30,000	30,000
Consumer deposits									12,000	12,000	12,000
Trade and other payables	4								109,799	129,799	134,799
Provisions									3,000	3,000	3,000
Total current liabilities		-	-	-	-	-	-	-	165,799	185,799	190,799
Non current liabilities											
Borrowing									90,000	85,000	83,000
Provisions									64,286	64,286	69,429
Total non current liabilities		-	-	-	-	-	-	-	154,286	149,286	152,429
TOTAL LIABILITIES		-	-	-	-	-	-	-	320,084	335,084	343,227
NET ASSETS	5	-	-	-	-	-	-	-	850,040	788,419	844,492
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									468,333	468,333	468,333
Reserves	4								277,882	275,750	375,650
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	746,216	744,084	843,983

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Govan Mbeki(MP307) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		415,506	477,620	577,399	203,820	203,820	203,820	625,300	56,476		
Government - operating	1	99,688	93,163	125,102	67,486	67,486	67,486	183,979	66,305		
Government - capital	1										
Interest									3,644		
Dividends											
Payments											
Suppliers and employees		(279,750)	(187,146)	(444,605)	(244,360)	(244,360)	(244,360)	(398,606)	(75,379)		
Finance charges		(170,540)	(348,337)	(258,821)	(15,724)	(15,724)	(15,724)	(410,938)	(65)		
Transfers and grants	1							(143)	(3,960)		
NET CASH FROM(USED) OPERATING ACTIVITIES		64,904	35,300	(925)	11,222	11,222	11,222	(407)	47,021	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									890		
Decrease in non-current debtors					152	152	152	152			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		482	14,759	77,041	(25,000)	(25,000)	(25,000)	31,000			
Payments											
Capital assets		(61,135)	(26,312)	(61,003)	(11,613)	(11,613)	(11,613)	(55,826)			
NET CASH FROM(USED) INVESTING ACTIVITIES		(60,653)	(11,554)	16,037	(36,462)	(36,462)	(36,462)	(24,675)	890	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				9,928							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		9,433	(12,164)	(778)	467	467	467	1,518			
Payments											
Repayment of borrowing		(13,553)	(12,303)	(13,958)				(1,786)			
NET CASH FROM(USED) FINANCING ACTIVITIES		(4,120)	(24,467)	(4,807)	467	467	467	(268)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
		131	(720)	10,305	(24,773)	(24,773)	(24,773)	(25,350)	47,911	-	-
Cash/cash equivalents at the year begin:	2	2,373	2,505	2,265	10,308	10,308	10,308	10,308		47,911	47,911
Cash/cash equivalents at the year end:	2	2,505	1,784	12,571	(14,465)	(14,465)	(14,465)	(15,043)	47,911	47,911	47,911

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Govan Mbeki(MP307) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	108,670	108,670	108,670	130,230	116,419	130,148
Infrastructure - Road Transport					11,894	11,894	11,894	44,570	28,500	29,000
Infrastructure - Electricity					6,882	6,882	6,882	15,100	16,000	24,000
Infrastructure - Water					15,882	15,882	15,882	8,950	17,254	33,890
Infrastructure - Sanitation					20,294	20,294	20,294	13,650	18,303	22,859
Infrastructure - Other					7,930	7,930	7,930	10,150	161	172
Infrastructure		-	-	-	62,882	62,882	62,882	92,420	80,217	109,920
Community					7,664	7,664	7,664	19,105	14,600	
Heritage assets										
Investment properties										
Other assets	6				38,125	38,125	38,125	13,655	14,549	13,170
Agricultural assets										
Biological assets								5,050	7,054	7,057
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	-	11,894	11,894	11,894	44,570	28,500	29,000
Infrastructure - Electricity		-	-	-	6,882	6,882	6,882	15,100	16,000	24,000
Infrastructure - Water		-	-	-	15,882	15,882	15,882	8,950	17,254	33,890
Infrastructure - Sanitation		-	-	-	20,294	20,294	20,294	13,650	18,303	22,859
Infrastructure - Other		-	-	-	7,930	7,930	7,930	10,150	161	172
Infrastructure		-	-	-	62,882	62,882	62,882	92,420	80,217	109,920
Community		-	-	-	7,664	7,664	7,664	19,105	14,600	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	38,125	38,125	38,125	13,655	14,549	13,170
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	5,050	7,054	7,057
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	108,670	108,670	108,670	130,230	116,419	130,148
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					11,894	11,894	11,894	50,263	28,500	29,000
Infrastructure - Electricity					6,882	6,882	6,882	20,439	16,000	24,000
Infrastructure - Water					15,882	15,882	15,882	20,800	17,254	33,890
Infrastructure - Sanitation					20,294	20,294	20,294	13,650	18,303	22,859
Infrastructure - Other					7,930	7,930	7,930	9,525,945	161	172
Infrastructure		-	-	-	62,882	62,882	62,882	9,631,097	80,217	109,920
Community					7,664	7,664	7,664	1,278,617	14,600	
Heritage assets										
Investment properties										
Other assets	6				38,125	38,125	38,125	865,866	14,549	13,170
Agricultural assets										
Biological assets								5,050	7,054	7,057
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	108,670	108,670	108,670	11,780,630	116,419	130,148
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3				64,758	64,758	64,758	70,445		
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	64,758	64,758	64,758	70,445	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Govan Mbeki(MP307) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2,505	1,784	12,571	(14,465)	(14,465)	(14,465)	(15,043)	47,911	47,911	47,911
Cash + investments at the yr end less applications - R'000	18(1)b	2	(80,477)	(88,102)	(79,819)	(85,296)	(85,296)	(85,296)	(85,296)	28,488	1,295	(9,292)
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	0.8	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	2,176	2,182	67,818	(27,008)	40,810	40,810	126,250	70,445	70,445	70,445
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(0.8%)	23.0%	(106.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	33.9%	33.9%	33.9%	106%	6.9%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	5.4%	5.4%	5.4%	3.1%	3.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	10.7%	10.7%	10.7%	92.7%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(70.9%)	(28.1%)
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	19.8%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Govan Mbeki(MP307) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

[illegible]Trend

Mpumalanga: Govan Mbeki(MP307) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	90,874	(46,621)	(5,378)